



U.S. Department of Commerce  
BUREAU OF THE CENSUS

# Quarterly Summary of State and Local Tax Revenue

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## April—June 1976

Taxes collected by State and local governments in the United States totaled \$155.5 billion during the 12 months ended with June 1976. This reflects an increase of \$14.1 billion, or 10.0 percent, from a year earlier. State taxes amounted to \$88.9 billion, or 11.1 percent more than in the 12 months ended with June 1975. The yield of locally imposed taxes rose 8.6 percent to \$66.6 billion. Following is a summary by type of tax.

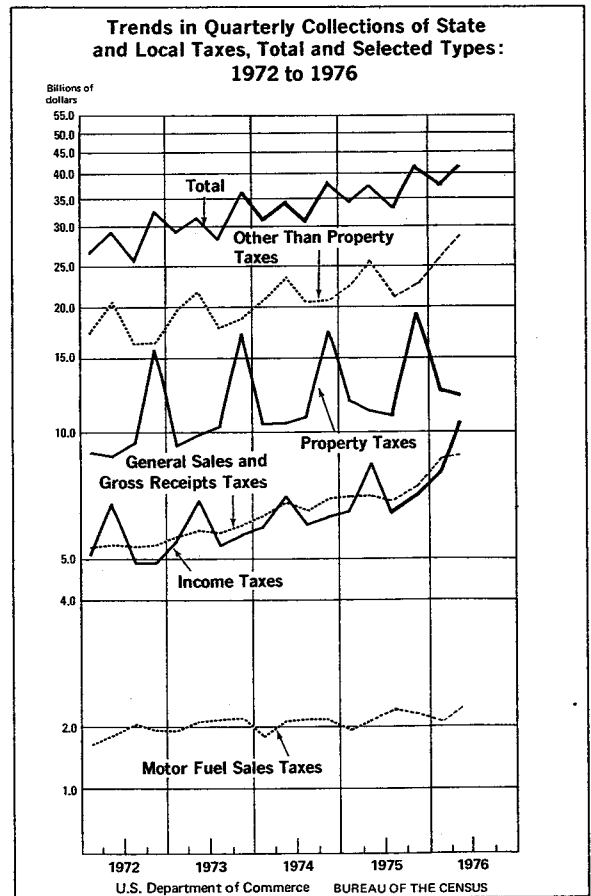
Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have been influenced by numerous factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent increase
	1976	1975	
Total.....	155,477	141,375	10.0
Property.....	56,332	51,792	8.8
Other than property.....	99,145	89,580	10.7
General sales and gross receipts.....	32,144	29,075	10.6
Motor fuel sales.....	8,710	8,317	4.8
Individual income.....	24,715	21,703	13.9
Corporation net income.....	7,293	6,759	7.9
Motor vehicle and operators' licenses...	4,596	4,167	10.3
All other.....	21,688	19,562	10.9

Note: See text discussion of "Sources of Data and Limitations."

During the second quarter of calendar 1976, collections of State and local taxes amounted to \$41.6 billion. As compared with the corresponding quarter of 1975, this indicates a rise of \$4.5 billion, or 12.2 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1972.



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in individual State collections for particular taxes, as presented in table 3.<sup>1</sup>

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 500,000 or more in 1972, the component county areas of such SMSA's with 50,000 population or more, and all other county areas outside these SMSA's with a 1972 population of 200,000 or more. Because New England SMSA's are composed of cities and towns rather than entire counties, the table lists, instead, certain State economic areas (SEA's) in Connecticut, Massachusetts, and Rhode Island. The configurations of the SMSA's are presented as defined by the U.S. Office of Management and Budget in August 1973.

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

## CONCEPTS AND TERMINOLOGY

In this, as well as other Bureau of the Census reports on governmental finances, the concept of "taxes" is intended to comprise all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1975 and State Government Finances in 1975. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1974-75.

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 9 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Property tax collections since the first quarter 1975, as shown in table 1, are estimates based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 87 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent ( $\pm$ ) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter of 1976 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1976:										
2d quarter.....	41,587	26,498	15,089	12,672	8,547	2,265	7,309	2,769	1,246	6,779
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	5,962	2,057	1,722	5,474
1975:										
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	5,915	1,293	754	4,716
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	5,529	1,173	874	4,719
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	6,187	2,508	1,062	6,159
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	5,144	1,774	1,579	4,842
1974:										
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	5,328	1,268	709	4,294
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	5,044	1,209	817	4,267
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	5,375	2,167	1,050	5,934
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	4,876	1,505	1,555	4,431
1973:										
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	4,856	1,083	673	3,634
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	4,500	1,017	655	3,535
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	5,341	2,025	1,092	5,212
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	4,505	1,421	1,483	4,248
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
12 MONTHS ENDING										
June 1976.....	155,477	88,900	66,577	56,332	32,144	8,710	24,715	7,293	4,596	21,688
March 1976.....	150,940	85,498	65,442	55,164	31,126	8,546	23,593	7,031	4,412	21,068
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	22,775	6,748	4,269	20,436
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	22,188	6,723	4,224	20,014
June 1975.....	141,375	80,045	61,330	51,792	29,075	8,317	21,703	6,759	4,167	19,562
March 1975.....	138,611	78,413	60,198	50,860	28,673	8,277	20,891	6,418	4,155	19,337
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	20,623	6,149	4,131	18,926
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	20,151	5,964	4,095	18,266
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	19,607	5,772	3,933	17,534
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	19,574	5,630	3,975	16,812
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	19,202	5,546	3,903	16,629
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,157	18,380	5,368	3,831	16,404
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	17,977	5,208	3,812	16,287
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	18,038	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,734	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1974-75. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussions of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1976, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1974 <sup>1</sup>	Collections, 12 months ended June			Area	Area population, 1974 <sup>2</sup>	Collections, 12 months ended June		
		1976	1975	Percent change			1976	1975	Percent change
<b>ALABAMA</b>				<b>DELAWARE</b>					
Birmingham SMSA.....	785,000	(NA)	(NA)	(NA)	Wilmington, Del.-N.J.-Md. SMSA.....	513,300	94.2	82.1	14.7
Jefferson County.....	641,900	67.9	59.5	14.1	New Castle County, Del.....	395,300	63.0	59.6	5.7
Walker County.....	63,200	(NA)	(NA)	(NA)	Salem County, N.J.....	61,700	23.2	15.6	48.7
Balance of SMSA <sup>2</sup> .....	80,000	4.9	2.3	113.0	Cecil County, Md.....	56,300	8.0	6.9	15.9
Other county area:					<b>DISTRICT OF COLUMBIA</b>				
Mobile County.....	330,600	16.0	21.5	<sup>3</sup> -25.6	Washington, D.C.-Md.-Va. SMSA.....	3,013,600	860.9	763.2	12.8
<b>ARIZONA</b>				<b>FLORIDA</b>					
Phoenix SMSA (Maricopa County).....	1,172,200	291.8	237.3	23.0	Washington, D.C.....	721,000	148.9	142.7	4.3
Other county area:					Charles County, Md.....	59,200	13.6	11.8	15.3
Pima County (entire Tucson SMSA)....	433,500	128.3	120.2	6.7	Montgomery County, Md.....	560,300	215.8	173.1	24.7
<b>ARKANSAS</b>				<b>Other county areas:</b>					
(See also Tennessee)					Prince Georges County, Md.....	679,200	173.3	153.5	12.9
Other county area:					Alexandria city, Va.....	108,300	36.4	33.8	7.7
Pulaski County.....	313,000	44.5	39.3	13.2	Arlington County, Va.....	153,200	57.3	51.5	11.3
<b>CALIFORNIA</b>				<b>Other county areas:</b>					
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,660,900	652.4	564.6	15.6	Fairfax County, Va.....	516,400	164.1	145.3	12.9
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,926,100	2,989.4	2,699.6	10.7	Prince William County, Va.....	138,000	29.2	31.5	-7.4
Riverside-San Bernardino-Ontario SMSA.....	1,213,900	439.9	391.4	12.4	Balance of SMSA <sup>2</sup> .....	77,900	22.3	20.0	11.5
Riverside County.....	511,300	191.6	163.1	17.5	<b>FLORIDA</b>				
San Bernardino County.....	702,600	248.3	228.3	8.8	Fort Lauderdale-Hollywood SMSA (Broward County).....	806,800	207.8	161.3	28.8
Sacramento SMSA.....	882,600	291.2	259.9	12.0	Jacksonville SMSA.....	674,900	101.9	88.4	15.3
Placer County.....	90,600	38.2	32.9	16.1	Duval County (Jacksonville city)....	551,400	80.0	70.4	13.6
Sacramento County.....	687,200	216.8	192.1	12.9	Balance of SMSA <sup>2</sup> .....	123,500	21.9	18.0	21.7
Yolo County.....	104,800	36.2	34.9	3.7	Miami SMSA (Dade County).....	1,415,900	388.6	323.4	20.2
San Diego SMSA (San Diego County)....	1,518,000	529.3	445.4	18.8	Orlando SMSA.....	578,600	121.4	115.2	5.4
San Francisco-Oakland SMSA.....	3,135,900	1,511.2	1,358.5	11.2	Orange County.....	410,200	87.9	79.4	10.7
Alameda County.....	1,088,600	484.2	436.9	10.8	Seminole County.....	130,900	22.4	19.3	16.1
Contra Costa County.....	583,600	311.3	276.0	12.8	Balance of SMSA <sup>2</sup> .....	37,500	11.1	16.5	-32.8
Marin County.....	214,200	110.4	99.8	10.6	Tampa-St. Petersburg SMSA.....	1,332,900	228.8	192.2	19.0
San Francisco County.....	677,000	339.9	302.3	12.4	Hillsborough County.....	570,800	99.1	84.5	17.3
San Mateo County.....	572,600	265.4	243.5	9.0	Pasco County.....	122,000	20.1	15.0	34.0
San Jose SMSA (Santa Clara County)....	1,181,600	512.1	451.4	13.4	Pinellas County.....	640,100	109.6	92.7	18.2
Other county areas:					<b>Other county areas:</b>				
Fresno County (entire Fresno SMSA)..	439,400	165.5	139.6	18.6	Brevard County (entire Melbourne-Titusville-Cocoa SMSA).....	229,400	47.1	(NA)	(NA)
Kern County (entire Bakersfield SMSA).....	337,600	188.1	145.1	29.6	Escambia County.....	217,800	7.8	8.3	-6.0
Monterey County (entire Salinas-Monterey SMSA).....	260,600	100.0	87.4	14.4	Palm Beach County (entire West Palm Beach-Boca Raton SMSA).....	443,600	140.6	116.9	20.3
San Joaquin County (entire Stockton SMSA).....	299,200	105.6	77.7	35.9	Polk County (entire Lakeland-Winter Haven SMSA).....	263,200	46.4	42.2	10.0
Santa Barbara County (entire Santa Barbara SMSA).....	281,800	(NA)	(NA)	(NA)	<b>GEORGIA</b>				
Sonoma County (entire Santa Rosa SMSA).....	242,600	92.7	75.9	22.1	Atlanta SMSA.....	1,774,700	460.3	411.0	12.0
Stanislaus County (entire Modesto SMSA).....	211,100	66.9	60.3	10.9	Clayton County.....	127,800	27.3	23.4	16.7
Ventura County (entire Oxnard-Ventura SMSA).....	430,200	173.7	144.9	19.9	Cobb County.....	234,000	46.4	37.2	24.7
<b>COLORADO</b>				<b>HAWAII</b>					
Denver-Boulder SMSA.....	1,391,000	404.4	346.9	16.6	Honolulu SMSA (Honolulu County).....	691,200	117.1	98.2	19.2
Adams County.....	211,600	46.5	39.2	18.6	<b>ILLINOIS</b>				
Arapahoe County.....	205,600	68.5	52.2	31.2	(See also Missouri)				
Boulder County.....	162,000	48.4	41.6	16.3	Chicago SMSA.....	6,971,200	2,228.4	2,246.9	-0.9
Denver County.....	501,800	157.8	142.7	10.6	Cook County.....	5,371,900	1,716.6	1,707.1	0.5
Jefferson County.....	294,000	82.3	70.6	16.6	Du Page County.....	537,800	208.3	191.8	8.6
Balance of SMSA <sup>2</sup> .....	16,000	0.9	0.6	50.0	Kane County.....	264,100	49.3	70.6	<sup>3</sup> -30.2
Other county area:					Lake County.....	394,700	137.6	163.4	<sup>3</sup> -15.8
El Paso County.....	288,000	60.4	53.8	12.3	McHenry County.....	122,900	35.1	32.5	8.0
<b>CONNECTICUT</b>				<b>INDIANA</b>					
Bridgeport--SEA A (Fairfield County)..	791,000	348.7	331.3	5.3	(See also Kentucky and Ohio)				
Hartford--SEA C (Hartford County)....	823,800	312.4	304.5	2.6	Gary-Hammond-East Chicago SMSA.....	643,900	152.1	(NA)	(NA)
New Haven--SEA B (New Haven County)...	759,700	273.2	248.7	9.9	Lake County.....	549,400	146.3	(NA)	(NA)
Other county area:					Porter County.....	94,500	15.8	(NA)	(NA)
New London County.....	239,700	71.3	55.6	28.2	Indianapolis SMSA.....	1,144,000	(NA)	359.7	(NA)
				<b>Other county areas:</b>					
				Allen County.....					
				St. Joseph County.....					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1976, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1974 <sup>1</sup>	Collections, 12 months ended June			Area	Area population, 1974 <sup>1</sup>	Collections, 12 months ended June		
		1976	1975	Percent change			1976	1975	Percent change
<b>IOWA</b> (See also Nebraska)					<b>MINNESOTA</b>				
Other county area:					Minneapolis-St. Paul, Minn.-Wis. SMSA.....	2,010,800	742.3	(NA)	(NA)
Polk County.....	297,600	98.0	94.4	3.8	Anoka County, Minn.....	180,300	42.7	34.2	24.9
<b>KANSAS</b> (See also Missouri)					Dakota County, Minn.....	167,100	57.7	53.0	8.9
Other county area:					Hennepin County, Minn.....	924,800	411.6	361.7	13.8
Sedgwick County.....	340,700	93.0	81.0	14.8	Ramsey County, Minn.....	461,700	153.7	137.5	11.8
<b>KENTUCKY</b> (See also Ohio)					Washington County, Minn.....	99,700	30.6	(NA)	(NA)
Louisville, Ky.-Ind. SMSA.....	892,500	(NA)	116.0	(NA)	Balance of SMSA <sup>2</sup> .....	177,000	46.0	44.8	2.7
Jefferson County, Ky.....	706,000	102.7	96.2	6.8	Other county area:				
Clark County, Ind.....	80,900	(NA)	7.2	(NA)	St. Louis County.....	216,800	45.5	43.8	3.9
Floyd County, Ind.....	57,700	9.8	10.5	-6.7	<b>MISSISSIPPI</b> (See also Tennessee)				
Balance of SMSA <sup>2</sup> .....	47,800	3.8	2.1	81.0	Other county area:				
<b>LOUISIANA</b>					Hinds County.....	224,100	49.1	44.4	10.6
New Orleans SMSA.....	1,092,600	(NA)	101.5	(NA)	<b>MISSOURI</b>				
Jefferson Parish.....	393,200	45.3	36.2	25.1	Kansas City, Mo.-Kans. SMSA.....	1,301,600	297.2	296.6	0.2
Orleans Parish.....	568,700	437.7	52.5	4-28.2	Clay County, Mo.....	132,900	20.7	27.7	3-29.3
St. Bernard Parish.....	57,400	(NA)	6.8	(NA)	Jackson County, Mo.....	647,900	126.0	129.6	-2.7
St. Tammany Parish.....	73,300	5.5	6.0	-8.3	Johnson County, Kans.....	232,300	79.2	73.4	7.9
Other county areas:					Wyandotte County, Kans.....	185,600	52.6	47.1	11.7
Caddo Parish.....	237,500	28.7	22.3	28.7	Balance of SMSA <sup>2</sup> .....	103,100	18.7	18.8	-0.6
East Baton Rouge Parish.....	309,000	31.0	31.0	-	St. Louis, Mo.-Ill. SMSA.....	2,371,300	517.7	469.2	10.3
<b>MARYLAND</b> (See also Delaware and District of Columbia)					Franklin County, Mo.....	62,900	10.0	9.2	8.7
Baltimore SMSA.....	2,140,400	453.7	(NA)	(NA)	Jefferson County, Mo.....	119,400	18.3	17.3	5.8
Anne Arundel County.....	337,100	54.2	36.3	49.3	St. Charles County, Mo.....	109,600	20.1	19.5	3.1
Baltimore city.....	864,100	193.8	189.5	2.3	St. Louis city, Mo.....	534,000	79.0	81.2	-2.7
Baltimore County.....	632,500	136.8	124.5	9.9	St. Louis County, Mo.....	967,200	290.2	267.7	8.4
Carroll County.....	79,500	15.0	12.9	16.3	Madison County, Ill.....	249,300	51.3	43.7	17.4
Harford County.....	134,200	25.7	19.6	31.1	St. Clair County, Ill.....	280,400	40.5	26.0	55.8
Howard County.....	93,000	28.2	(NA)	(NA)	Balance of SMSA <sup>2</sup> .....	48,500	8.3	4.6	80.4
<b>MASSACHUSETTS</b>					<b>NEBRASKA</b>				
Boston-SEA C.....	3,386,700	1,588.9	1,555.4	2.2	Omaha, Nebr.-Iowa SMSA.....	578,500	(NA)	(NA)	(NA)
Essex County.....	644,100	265.6	255.7	3.9	Douglas County, Nebr.....	418,200	127.7	116.7	9.4
Middlesex County.....	1,415,700	659.5	626.7	5.2	Sarpy County, Nebr.....	73,400	(NA)	(NA)	(NA)
Norfolk County.....	613,500	280.3	287.2	-2.4	Pottawattamie County, Iowa.....	86,900	19.4	(NA)	(NA)
Suffolk County.....	713,500	383.5	385.8	-0.6	<b>NEVADA</b>				
Springfield-SEA A.....	589,700	192.0	186.4	3.0	Other county area:				
Hampden County.....	452,800	154.8	150.4	2.9	Clark County (entire Las Vegas SMSA).....	319,600	71.9	80.2	-10.3
Hampshire County.....	136,900	37.2	36.0	3.3	<b>NEW HAMPSHIRE</b>				
Worcester-SEA B (Worcester County).....	648,400	207.9	238.6	-12.9	Other county area:				
Other county areas:					Hillsborough County (entire Manchester-SEA A).....	238,500	76.4	65.7	16.3
Bristol County (entire Fall River-SEA E).....	463,700	138.3	139.7	-1.0	<b>NEW JERSEY</b> (See also Delaware, New York and Pennsylvania)				
Plymouth County (entire Brockton-SEA D).....	371,800	162.1	143.3	13.1	Jersey City SMSA (Hudson County).....	583,000	224.8	202.7	10.9
<b>MICHIGAN</b> (See also Ohio)					Newark SMSA.....	2,019,200	966.0	878.7	9.9
Detroit SMSA.....	4,434,300	1,522.8	1,422.4	7.1	Essex County.....	896,700	413.0	376.9	9.6
Lapeer County.....	60,500	16.5	11.5	43.5	Morris County.....	395,900	220.5	201.7	9.3
Livingston County.....	76,100	22.6	20.5	10.2	Somerset County.....	200,200	97.0	76.0	27.6
Macomb County.....	659,300	231.7	209.0	10.9	Union County.....	526,500	235.5	224.1	5.1
Oakland County.....	952,500	392.7	339.4	15.7	New Brunswick-Perth Amboy-Sayreville SMSA (Middlesex County).....	590,200	270.4	241.6	11.9
St. Clair County.....	129,600	41.3	46.5	-11.2	Other county areas:				
Wayne County.....	2,556,300	818.0	795.5	2.8	Mercer County (entire Trenton SMSA).....	319,100	122.2	114.2	7.0
Flint SMSA.....	522,200	149.6	149.7	-0.1	Monmouth County (entire Long Branch-Asbury Park SMSA).....	485,700	209.9	192.9	8.8
Genesee County.....	453,900	136.7	137.2	-0.4	Ocean County.....	285,600	133.8	119.9	11.6
Shiawassee County.....	68,300	12.9	12.5	3.2	Passaic County (entire Paterson-Clifton-Passaic SMSA).....	456,200	148.9	147.7	0.8
Grand Rapids SMSA.....	558,700	145.1	131.9	10.0	<b>NEW MEXICO</b>				
Kent County.....	419,500	108.9	99.6	9.3	Other county area:				
Ottawa County.....	139,300	36.2	32.3	12.1	Bernalillo County.....	356,800	53.1	48.5	9.5
Other county areas:									
Ingham County.....	266,600	86.7	77.6	11.7					
Kalamazoo County.....	200,900	67.6	61.5	9.9					
Saginaw County (entire Saginaw SMSA).....	226,900	83.9	64.0	31.1					
Washtenaw County (entire Ann Arbor SMSA).....	250,100	105.3	93.9	12.1					

See footnotes at end of table.

## QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1976, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1974 <sup>1</sup>	Collections, 12 months ended June			Area	Area population, 1974 <sup>1</sup>	Collections, 12 months ended June		
		1976	1975	Percent change			1976	1975	Percent change
<b>NEW YORK</b>				<b>OHIO—Continued</b>					
Albany-Schenectady-Troy SMSA.....	799,400	238.9	(NA)	(NA)	Toledo, Ohio-Mich. SMSA.....	781,100	188.6	176.2	7.0
Albany County.....	288,700	90.5	74.0	22.3	Lucas County, Ohio.....	481,600	108.2	99.0	9.3
Montgomery County.....	56,200	16.0	13.5	18.5	Wood County, Ohio.....	100,700	20.4	18.5	10.3
Rensselaer County.....	153,800	38.6	40.9	-5.6	Monroe County, Mich.....	124,800	43.4	42.6	1.9
Saratoga County.....	140,700	40.7	34.0	19.7	Balance of SMSA <sup>2</sup> .....	73,900	16.6	16.1	3.1
Schenectady County.....	159,900	53.1	(NA)	(NA)	Youngstown-Warren SMSA.....	542,900	81.5	117.4	-30.6
Buffalo SMSA.....	1,330,700	528.7	465.7	13.5	Mahoning County.....	303,600	44.2	64.4	<sup>3</sup> -31.4
Erie County.....	1,093,400	458.7	406.1	13.0	Trumbull County.....	239,300	37.3	53.0	<sup>3</sup> -29.6
Niagara County.....	237,300	70.0	59.6	17.4	<b>Other county areas:</b>				
Nassau-Suffolk SMSA.....	2,620,700	1,694.9	1,605.9	5.5	Butler County (entire Hamilton-				
Nassau County.....	1,398,000	1,000.4	974.7	2.6	Middletown SMSA).....	242,300	51.8	42.6	21.6
Suffolk County.....	1,222,700	694.5	631.2	10.0	Lorain County (entire Lorain-				
New York, N.Y.-N.J. SMSA.....	9,634,400	4,206.6	3,762.6	11.8	Elyria SMSA).....	265,800	59.6	(NA)	(NA)
New York City, N.Y.....	7,867,100	3,002.2	2,648.3	13.4	Stark County.....	380,000	64.6	60.9	6.1
Putnam County, N.Y.....	65,900	33.7	34.0	-0.9	<b>OKLAHOMA</b>				
Rockland County, N.Y.....	246,000	170.0	171.6	-0.9	Oklahoma City SMSA.....	766,200	122.6	(NA)	(NA)
Westchester County, N.Y.....	880,800	590.4	526.5	12.1	Cleveland County.....	102,600	19.1	(NA)	(NA)
Bergen County, N.J.....	874,600	410.3	382.2	7.4	Oklahoma County.....	550,900	89.9	83.6	7.5
Rochester SMSA.....	966,400	332.8	311.1	7.0	Balance of SMSA <sup>2</sup> .....	112,700	13.6	12.8	6.3
Livingston County.....	55,900	16.8	12.8	31.3	Tulsa SMSA.....	576,100	105.1	(NA)	(NA)
Monroe County.....	706,900	251.4	242.2	3.8	Tulsa County.....	415,600	88.1	75.0	17.5
Ontario County.....	84,600	23.6	22.4	5.4	Balance of SMSA <sup>2</sup> .....	160,500	17.0	(NA)	(NA)
Wayne County.....	80,500	30.4	24.6	23.6	<b>OREGON</b>				
Balance of SMSA <sup>2</sup> .....	38,400	10.6	9.1	16.5	Portland, Oreg.-Wash. SMSA.....	1,079,700	371.0	326.9	13.5
Syracuse SMSA.....	645,800	226.4	176.5	28.3	Clackamas County, Oreg.....	201,000	68.5	59.9	14.4
Madison County.....	65,100	23.0	18.5	24.3	Multnomah County, Oreg.....	538,500	202.0	181.4	11.4
Onondaga County.....	472,200	153.0	120.1	27.4	Washington County, Oreg.....	190,800	70.4	58.5	20.3
Oswego County.....	108,500	50.4	37.9	33.0	Clark County, Wash.....	149,500	30.1	27.1	11.1
<b>Other county areas:</b>				<b>Other county area:</b>					
Broome County.....	216,900	64.0	66.5	-3.8	Lane County (entire Eugene-				
Dutchess County (entire Pough-					Springfield SMSA).....	236,600	81.9	68.9	18.9
keepsie SMSA).....	233,300	87.8	73.0	20.3	<b>PENNSYLVANIA</b>				
Oneida County.....	270,300	71.4	50.8	40.6	Allentown-Bethlehem-Easton, Pa.-				
Orange County.....	239,700	101.9	90.8	12.2	N.J. SMSA.....	616,500	131.6	121.0	8.8
<b>NORTH CAROLINA</b>				<b>Carbon County, Pa.....</b>					
<b>(See also Virginia)</b>				<b>Lehigh County, Pa.....</b>					
Charlotte-Gastonia SMSA.....	589,300	119.6	107.5	11.3	Northampton County, Pa.....	222,600	45.6	41.9	8.8
Gaston County.....	155,300	16.9	17.0	-0.6	Warren County, N.J.....	78,400	30.6	32.7	-6.4
Mecklenburg County.....	373,700	96.5	86.0	12.2	Northeast Pennsylvania SMSA.....	633,100	87.9	81.8	7.5
Union County.....	60,300	6.2	4.5	37.8	Lackawanna County.....	233,400	34.5	32.3	6.8
Greensboro-Winston Salem-High Point					Luzerne County.....	347,400	41.4	37.1	11.6
SMSA.....	759,500	131.7	(NA)	(NA)	Monroe County.....	52,300	12.0	12.4	-3.3
Davidson County.....	100,600	15.5	(NA)	(NA)	Philadelphia, Pa.-N.J. SMSA.....	4,809,900	1,138.4	1,041.0	9.4
Forsyth County.....	223,200	41.0	33.9	20.9	Bucks County, Pa.....	448,200	104.1	93.8	11.0
Guilford County.....	299,200	63.5	56.4	12.6	Chester County, Pa.....	288,200	59.6	59.7	-0.2
Randolph County.....	82,400	6.9	6.6	4.5	Delaware County, Pa.....	589,400	170.5	154.9	10.1
Balance of SMSA <sup>2</sup> .....	54,100	4.8	3.8	26.3	Montgomery County, Pa.....	632,100	207.2	183.0	13.2
<b>Other county areas:</b>				<b>Philadelphia County, Pa.....</b>					
Cumberland County (entire					Burlington County, N.J.....	1,841,800	254.9	252.9	0.8
Fayetteville SMSA).....	223,100	19.6	19.5	0.5	Camden County, N.J.....	346,700	113.4	91.9	23.4
Wake County.....	256,600	41.0	27.4	49.6	Gloucester County, N.J.....	476,700	172.8	155.5	11.1
<b>OHIO</b>				<b>Gloucester County, N.J.....</b>					
Akron SMSA.....	671,300	157.3	151.0	4.2	Pittsburgh SMSA.....	2,333,600	475.1	428.2	11.0
Portage County.....	131,200	24.6	22.8	7.9	Allegheny County.....	1,532,100	365.0	326.3	11.9
Summit County.....	540,100	132.7	128.2	3.6	Beaver County.....	209,200	36.9	36.0	2.5
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,375,800	278.6	267.4	4.2	Washington County.....	213,700	26.2	23.3	12.4
Clermont County, Ohio.....	104,700	17.7	15.5	14.2	Westmoreland County.....	378,500	47.0	42.6	10.3
Hamilton County, Ohio.....	902,000	211.0	204.9	3.0	<b>Other county areas:</b>				
Warren County, Ohio.....	86,900	13.0	15.3	-15.0	Berks County (entire Reading				
Campbell County, Ky.....	85,000	9.1	8.2	11.0	SMSA).....	304,500	55.3	44.7	23.7
Kenton County, Ky.....	130,400	15.7	13.4	17.2	Dauphin County.....	226,800	30.1	27.9	7.9
Balance of SMSA <sup>2</sup> .....	67,000	12.1	10.1	19.8	Erie County (entire Erie SMSA).....	273,700	80.2	74.1	8.2
Cleveland SMSA.....	1,984,100	584.2	(NA)	(NA)	Lancaster County (entire				
Cuyahoga County.....	1,620,600	500.5	453.7	10.3	Lancaster SMSA).....	337,900	39.7	41.2	-3.6
Geauga County.....	66,700	18.7	16.9	10.7	York County.....	284,000	35.4	34.6	2.3
Lake County.....	202,200	46.8	55.9	<sup>2</sup> -16.3	<b>RHODE ISLAND</b>				
Medina County.....	94,600	18.2	(NA)	(NA)	Providence--SRA A.....	768,400	218.1	193.2	12.9
Columbus SMSA.....	1,067,000	229.1	206.4	11.0	Kent County.....	147,400	42.5	37.7	12.7
Delaware County.....	50,400	9.1	8.9	2.2	Providence County.....	575,200	163.2	143.4	13.8
Fairfield County.....	82,500	10.2	11.1	-8.1	Balance of SMSA <sup>2</sup> .....	45,800	12.4	12.1	2.5
Franklin County.....	859,100	196.3	173.8	12.9					
Balance of SMSA <sup>2</sup> .....	75,000	13.5	12.6	7.1					
Dayton SMSA.....	844,800	162.8	183.6	-11.4					
Greene County.....	126,300	24.0	21.9	9.6					
Miami County.....	87,200	8.1	15.4	<sup>3</sup> -47.4					
Montgomery County.....	595,400	125.7	141.4	<sup>3</sup> -11.1					
Balance of SMSA <sup>2</sup> .....	35,900	5.0	4.9	2.0					

See footnotes at end of table.